

**STATE OF VERMONT
LIQUOR CONTROL BOARD**

**IN RE: KRISTY JANE TETREAULT D/B/A JASPER'S TAVERN
 MAIN STREET
 NEWPORT, VERMONT**

ORDER

The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on January 14, 2015 to consider the suspension of Licensee, Kristy Jane Tetreault d/b/a Jasper's Tavern's Liquor Licenses for an alleged violation of General Regulation No. 10 for failure to remain in good standing with respect to any and all taxes payable to the Commissioner of Taxes.

Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor Control ("DLC"). The Licensee failed to appear. We considered testimony from Laurie Pecor, Executive Office Manager of the DLC and Linda Ainsworth, Tax Compliance Unit Supervisor for the Department of Taxes.

We make the following findings, supported by credible evidence, namely the testimony of Ms. Pecor and Ms. Ainsworth and exhibits admitted: Exhibit 1: December 11, 2014 Amended Notice of Hearing, Certified Mail Receipt and signed Return Receipt on December 15, 2014 and Exhibit 1(a): November 20, 2014 Certificate of NOT in Good Standing:

1. Ms. Pecor mailed a Notice of Hearing to Licensee via certified mail on December 11, 2014 by certified mail, return receipt requested.
2. Ms. Pecor received a return receipt signifying that Licensee received proper notice of the hearing on December 15, 2014.
3. Ms. Pecor discussed compliance issues with Ms. Tetreault last week by telephone and the hearing scheduled for January 15, 2015. Based on these conversations, Ms. Pecor was confident that the licensee was aware of the January 14, 2015 hearing.
4. Despite receiving notice of the hearing, Licensee failed to appear.
5. Licensee is not in good standing with the Department of Taxes.
6. Licensee does not dispute its tax delinquency and has not appealed its tax liability.
7. Licensee has, therefore, violated General Regulation No. 10, which states as follows:

No first or third class liquor license shall be issued to a person who is not first licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax. Suspension of first or third class liquor licenses may result by action of the Liquor Control Board, after notice and hearing, upon certification to the Board by the Vermont Department of Taxes that the licensee has failed to collect the Vermont Rooms and Meals tax, has failed to pay over to the Vermont Department of Taxes the Vermont Rooms and Meals tax collected, or is not licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax.


8. The Board defers to the Department of Taxes' determination whether Licensee has met all requirements to come into good standing.

ORDER

The Board hereby Orders that all of Licensee's liquor licenses be **SUSPENDED** immediately. Reinstatement may occur only at such time that the Department of Taxes certifies to DLC that Licensee is "now in good standing."

DATED at Montpelier, Vermont this 14th day of January 2015.

VERMONT LIQUOR CONTROL BOARD

By: 
Stephanie M. O'Brien, Chair

RIGHT TO APPEAL

Within 30 days after copies of this Order have been mailed, either party may appeal to the Vermont Supreme Court by filing a Notice of Appeal with the Department of Liquor Control and paying the requisite filing fee. *See* 3 V.S.A. § 815(a); V.R.A.P. 4 and 13(a).